Budget Estimate ... Conservancy
in India for 1866-67

Forest – Budget

X
32

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

EXPENDITURE

ON

FOREST CONSERVANCY IN INDIA

FOR

1866-67.

X/32

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CIRCULAR No. 2 FOREST.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Revenue—Forests.

FORT WILLIAM, MARCH 17, 1866.

Budget-Estimates of the Forest Department, 1866-67.

Read again—

The Budget-Estimates of the Forest Department for 1866-67 throughout British India, including the Straits Settlements and Mysore.

The Orders passed thereon by the Government of India, in the Public Works Department.

RESOLUTION.—The Governor General in Council is pleased to record that the Budget-Estimates of the Forest Department have been submitted with greater punctuality, and in a more complete form than previously. There is still, however, room for improvement in both respects, particularly in the last, and His Excellency in Council trusts that the requirements of the Government of India, in the matter of these Estimates, prescribed in Circular No. 13 F of 21st Sept. 1864, will be fully complied with in submitting those for 1867-68.

2. The several Estimates for 1866-67 having been reviewed in the Orders separately, it is only necessary to bring together the figures for the several years dealt with, for convenience of comparison. This has, accordingly, been done in the subjoined Table:—

Abstract of the Budget-Estimates of the Forest Department throughout India, 1866-67.

Governments and Administrations.	Receipts.				Charges.				Remarks.
	Actuals 1864 65.	Budget-Estimate 1865-66.	Regular Estimate 1865-66.	Budget-Estimate 1866-67, as sanctioned.	Actuals 1864-65.	Budget-Estimate 1865-66.	Regular Estimate 1865-66.	Budget-Estimate 1866-67, as sanctioned.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government of India ...	...	...	...	...	43,615	34,560	11,942	31,460	
Madras	3,11,778	4,00,000	3,80,000	4,00,000	1,89,957	3,00,000	2,92,797	3,08,500	
Bombay and Sindh ...	10,70,210	16,00,000	15,04,495	14,45,425	5,28,051	9,00,000	9,45,407	8,41,916	
Bengal	...	40,000	629	5,14,845	8,696	98,000	28,810	4,54,845	
N. W. Provinces	6,39,010	5,53,000	6,33,448	6,88,775	3,95,722	3,87,439	4,13,772	4,42,883	The estimate for 1866-67 includes Canal Plantations.
Punjab	2,95,730	3,55,500	2,81,000	2,71,570	2,46,785	2,88,900	2,64,287	2,81,497	The estimates for 1865-66 and 1866-67, ditto.
Straits	2,902	3,000	3,052	3,184	...	1,000	1,000	720	
Oudh	54,634	78,000	1,05,000	1,04,600	73,951	76,100	90,300	80,636	The regular estimate is a revision of that sent up, made in the P. W. Department.
British Burmah	9,36,233	6,00,000	7,91,550	8,21,700	2,63,239	2,69,000	3,12,164	3,37,794	
Central Provinces ...	89,307	1,11,000	1,92,950	2,09,127	97,556	1,40,000	1,39,360	1,89,631	
Hyderabad	2,368	10,500	2,712	15,212	478	12,500	10,187	15,212	
Coorg	1,02,218	79,000	66,039	73,500	8,889	13,000	13,313	19,413	
Central India	...	..	...	...	...	...	...	...	
Rajpootana	...	...	...	...	...	...	...	...	
Total ...	35,04,390	38,30,000	39,60,875	45,17,[illegible]	18,62,939	25,20,499	25,23,339	30,01,510	
Total British Net Revenue	16,41,451	13,09,501	14,37,536	15,43,425	...	...	...	...	
Mysore	3,16,331	3,28,785	2,69,527	3,93,348	67,040	1,06,378	98,689	1,46,936	
Net Revenue	2,49,291	2,22,407	1,70,838	2,46,412	...	...	...	...	

3. The total figures, omitting Mysore, are—

	Receipts.	Charges.	Net Revenue.
	Rs.	Rs.	Rs.
1864-65, Actuals	35,04,390	18,62,939	16,41,451
1865-66, Budget-Estimate	38,30,000	25,20,499	13,09,501
1865-66, Regular „	39,60,875	25,23,339	14,37,536
1866-67, Budget „	45,47,938	30,04,510	15,43,428

The gross receipts have increased upwards of 10 lakhs within the three years embraced by these figures, but the charges have increased in a somewhat greater ratio, and the consequence is that the net revenue for next year is estimated less by one lakh than the amount actually realized last year. The ensuing year, however, exhibits an improvement in this respect over the present year.

4. This falling-off in revenue may be regarded as a temporary and natural result of the measures that have been taken in the last few years in behalf of Forest Conservancy. Large establishments have been entertained, and greater attention, involving a considerable present outlay, which can only be reimbursed in after years, has been paid to true conservancy, the fruit of which will be reaped hereafter.

ORDER.—Ordered, that a copy of this Resolution, together with copies of the several Budget-Estimate Orders, be forwarded for information to the Financial Department, and to all Local Governments and Administrations.

(Signed) C. H. DICKENS, *Lieut.-Col., R. A.,*
Secy. to the Govt. of India.

E. C. S. WILLIAMS, *Captain, R. E.,*
Under Secy. to the Govt. of India.

MADRAS FORESTS BUDGET-ESTIMATE, 1866-67.

No. 105, dated 12th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter No. 3015, dated December 13, 1865, from the Secretary to Government of Madras, in the Revenue Department, transmitting the Budget-Estimate of the Forest Department for 1866-67.

RESOLUTION.—The Madras Government having represented the difficulty of submitting its Forest Budget-Estimate by the date prescribed in this Department, *viz.*, the 15th November, was informed that the Government of India would be satisfied if it reached this Office by the 20th December. The estimate was received on the 23rd of that month, accompanied by an explanatory Memorandum by Dr. Cleghorn, the Conservator of Forests, and a review by the Government of Madras.

2. The figures for 1864-65 are—

	Sanctioned Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts ...	4,50,000	4,00,000	3,11,778
Charges ...	2,90,000	2,15,000	1,89,957
Surplus...	1,60,000	1,85,000	1,21,821

the actuals showing a falling off compared with the Budget-Estimate in the gross revenue of Rs. 1,38,222, and in the net revenue of Rs. 38,179, the working expenses having been less by Rs. 1,00,043 than they were estimated.

3. It is observed that, in the review of the Madras Government, the actual receipts are stated to be Rs. 298,500, whereas, according to the Budget-Estimate, they amount to Rs. 311,778. If the former figure be correct, then the actual surplus for 1864-65 is reduced to Rs. 108,543.

4. No explanation is given of the great discrepancy between the estimated and actual figures for 1864-65, but the general result may be considered satisfactory, a more than proportionate surplus revenue having been obtained with a smaller outlay.

5. For 1865-66, the current year, the sanctioned Estimate is—

	Rs.
Receipts	4,00,000
Charges	3,00,000
Surplus ...	1,00,000

The regular Estimate, as prepared by the Conservator, is—

	Rs.
Receipts	3,80,000
Charges	2,92,797
Surplus ...	87,203

6. The net reduction in the Estimate of revenue is Rs. 20,000. This is accounted for by a falling off of Rs. 50,000 in the estimated receipts from the Anamallai and Mudamallai Forests, due to there being no demand for timber in store, in consequence of the abolition of the Indian Navy, and by increases in some of the other Divisions expected to amount to Rs. 30,000. The Madras Government, however, entertains doubts whether the receipts of the year will amount to even the reduced estimate.

7. For next year, 1866-67, the following figures are proposed by the Government of Madras, after revision of the Conservator's estimates :—

	Rs.
Receipts	4,00,000
Charges	3,30,000
Surplus ...	70,000

The surplus as thus estimated is less than is anticipated in the current year, and as much as Rs. 50,000 less than was actually realized in 1864-65. In 1863-64, however, the actual surplus was about Rs. 40,000. The Government of Madras has very carefully revised the estimate of receipts, and the Government of India accepts it as submitted. It is observed that in estimating the receipts, the expected effect of the abolition of the seigniorage on bamboos has been allowed for.

8. The charges, Rs. 3,30,000, are divided as follows :—

	Rs.
Conservancy and Working	1,97,170
Establishment	1,32,830
Total ...	3,30,000

9. The Ranges in which by far the largest outlay for working expenses is incurred, are the Anamallai and Mudamallai. The Government of Madras has reduced the Conservator's Estimate of the revenue of those forests from Rs. 70,000 and Rs. 1,00,000, to Rs. 50,000 and Rs. 75,000, respectively, but the working expenses have not been proportionately diminished. The Government of India considers that, in each case, they may be reduced by Rs. 10,000, and that the aggregate of Conservancy and Working, may be taken at Rs. 1,77,000. In the Salem Range also, the working expenses are large, and the immediate result of operations will be unfavorable in a financial point of view, but this is to a great extent due to a sum of Rs. 10,000 having been taken for communications.

10. Certain establishments in the undermentioned divisions can only be admitted provisionally, pending sanction, *viz.* :—

	Salaries. Rs.	Allowances. Rs.
Cuddapah...	300	
North Arcot	144	
Polur and Vellore...	...	180
Chenat, Nair, &c....	1,248	
Nelambur	600	360
Total ...	2,292	540

11. In the following divisions, the establishments appear to be provided for in excess of sanctioned scales, and are disallowed to the extent entered :—

	Salaries.	Allowances.
	Rs.	Rs.
Central Office	250	720
Golcondah	112	...
Anamallais	208	60
Total ...	570	780

On the other hand, it is observed that the establishments of the Neilgherry Sholas are taken Rs. 118 lower than sanctioned.

12. Deducting the amounts entered in excess from the respective items under Establishments, the Estimate will stand as follows :—

	Salaries.	Allowances.	Contingencies.
	Rs.	Rs.	Rs.
Estimate	1,15,450	12,480	4,900
Deduct	570	780	...
Difference	1,14,880	11,700	4,900

or	Salaries	1,15,000
	Allowances	11,500
	Contingencies	5,000
	Total ...	1,31,500

of which Rs. 2,832, as detailed in para. 10, are passed provisionally.

13. Summarising the above, the Estimate for the ensuing year will stand as follows :—

			Rs.
Receipts			4,00,000
			Rs.
Charges ...	Working ...	1,77,000	3,08,500
	Establishment	1,31,500	
Surplus ...			91,500

ORDER.—Ordered, that this Resolution be communicated to the Financial Department, with the letter now read and enclosure, for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of Madras, in the Revenue Department, for information.

BOMBAY FOREST BUDGET-ESTIMATE, 1866-67.

No. 106, dated 12th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

The Budget-Estimate of the Forest Department in Bombay and Sindh for the year 1866-67, received under No. 2323, dated the 26th December 1865, from the Accountant General, Bombay.

The Conservator's Report on the Forest Department of Bombay for 1864-65, and certain other documents relating to the Budget-Estimate for 1866-67, received under No. 2661, dated 3rd February 1866, from the Accountant General, Bombay.

Financial Department No. 1037, dated 28th February 1866, authorizing the expenditure of the Forest Department in Bombay and Sindh for 1865-66, being adjusted up to an excess over Budget provision of Rs. 1,22,766, the receipts being expected to be Rs. 96,417 in excess of the sum taken in the Budget Statement of the year.

RESOLUTION.—The Governor General in Council observes that this estimate was received on the 2nd January, in much better time than last year, and though the information which accompanied it was, and is still, incomplete, there is an improvement also in this respect over last year. It is chiefly in particulars as to the contemplated operations of the coming year that the want of information is felt. In Sindh, some information on this head is submitted, but it is very meagre.

2. In the year 1864-65, the actuals compared with the estimate are as follows, according to the Budget-Estimate now under consideration, but it is to be observed that the figures given by the Conservator in his report for 1864-65, differ from those entered in the former :—

	Receipts.		Charges.		Estimated Surplus.	Actual Surplus.
	Estimate.	Actuals.	Estimate.	Actuals.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	7,45,000	7,95,880	5,38,000	3,67,317	2,07,000	4,28,563
Sindh	1,34,000	2,74,330	70,000	1,60,734	64,000	1,13,596
Total ...	8,79,000	10,70,210	6,08,000	5,28,051	2,71,000	5,42,159

The great diminution in the working expenses of the Bombay Forests, and the general result of a surplus income, double the estimated amount, are very satisfactory. But it would have been interesting to have some explanation of the causes which led to the results being so different from what was anticipated in framing the Budget-Estimate. Such points should always be noticed.

3. The following Table exhibits the financial results for each Collectorate, excluding Sindh. Poona, it should be mentioned, includes the

charges for the Conservator and his establishment, amounting to Rs. 18,385 yearly :—

Collectorates.	Revenue.	Charges.	Surplus.	Deficiency.
Ahmednuggur	30,571	15,405	15,166	.....
Belgaum	27,184	13,469	13,715	.....
Dharwar	27,007	3,421	23,586	.....
Canara	4,19,811	74,856	3,44,955	.....
Khandeish	56,439	50,391	6,048	.....
Surat	1,01,516	30,588	70,928	.....
Khaira	4,182	.....	4,182	.....
Poona	24,584	53,968	.....	29,384
Sattara	2,624	4,778	.....	2,154
Rutnagherry	12,715	13,213	.....	498
Tanna	89,247	1,07,228	.....	17,981
Total	7,95,880	3,67,317	4,78,580	50,017

4. It will be observed, that North Canara yielded in 1864-65 more than one-half the gross revenue and five-sixths of the net revenue of Bombay proper, the expenditure in collecting it being one-sixth the receipts, while over the remainder it is four-fifths.

5. In 1859-60, excluding North Canara, the net forest revenue of the same forests was, according to the Conservator, Rs. 3,65,617, with an expenditure of less than one-fourth the gross receipts in collecting it. Excluding North Canara, the net revenue in 1864-65 is only Rs. 83,600. These figures indicate a state of affairs which will doubtless meet with the serious attention of the Government of Bombay, if they have not already done so.

6. The three Collectorates of Sattara, Poona, and Tanna exhibit very unfavourable results, especially the two last mentioned, considering their proximity to markets. They were all worked at a loss.

7. In Sattara, operations were conducted on a small scale, and there is said to be no demand for timber whatever.

8. In Poona, the unfavourable results seem to have been due to the management which is condemned by the Conservator, but most of the Babool Kooruns in this Collectorate are, from their situation, unlikely to be worked successfully without cheaper means of conveyance and cheaper labour, a remark which also applies to most of those in the Ahmednuggur and Sattara Collectorates.

9. In Tanna, the unfavourable result is simply due to there being no buyers of the fuel which the forests produce abundantly, owing, according to the Conservator, to the universal abuse of the privilege conceded to cut

timber for domestic use. The wood dealers are supplied with Government wood surreptitiously. This privilege as exercised is, in the opinion of the Conservator, incompatible with the profitable working of the Forests departmentally, and Mr. Dalzell has made propositions for obviating the evil results, which have doubtless received the consideration they merit, for a large surplus is expected from this Collectorate in both the present and the coming year.

10. In Khandeish, the forest business appears to have been conducted on a loose system; though looking to the aggregate sums, the receipts exceeded the expenditure, on account of working and conservancy, considerably.

11. The establishment employed in Rutnagherry appears to have been excessive for the scale of operations; in other respects they were conducted economically.

12. The receipts entered for the Belgaum Collectorate are net, the labour of getting out the wood having been remunerated in kind, as the labourers were permitted to remove the refuse.

13. In Surat, the receipts are stated to have been unusually great from sale of collections of former years at the Bulsar Depôt.

14. Turning to the current year, the figures, which, under the Resolution of the Government of India, in the Financial Department, No. 1037, dated 28th February 1866, may be used for comparison, are given below in contrast with the regular estimate for 1865-66, as submitted by the Government of Bombay :—

	Receipts.		Charges.		Surplus according to Revised Estimate.	Surplus according to Regular Estimate.
	Revised Budget-Estimate, 1865-66.	Regular Estimate, 1865-66.	Revised Budget-Estimate, 1865-66.	Regular Estimate 1865-66.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	14,25,610	12,30,095	8,63,614	7,80,714	5,61,996	4,49,381
Sindh	2,70,807	2,74,400	1,59,152	1,64,693	1,11,655	1,09,707
Total ...	16,96,417	15,04,495	10,22,766	9,45,407	6,73,651	5,59,088

15. The figures taken in the Budget Statement for Bombay and Sindh were—

	Rs.
Receipts	16,00,000
Charges	9,00,000
Surplus	7,00,000

16. The probable surplus of the current year, it would thus appear, will be Rs. 5,60,000 or Rs. 1,40,000 less than was estimated. This deficiency arises mainly in North Canara, the figures for which are—

	Budget-Estimate, 1865-66. Rs.	Regular Estimate, 1865-66. Rs.	Actuals, 1864-65. Rs.
Receipts ...	7,03,700	5,08,800	4,19,811
Charges ...	3,03,310	2,41,435	74,856
Srplus ...	4,00,390	2,67,365	3,44,955

showing a reduction in the expected surplus of Rs. 1,33,000, owing to diminished sales of timber, and also showing a considerable reduction below the surplus, Rs. 3,45,000, actually realized in 1864-65 with less gross receipts, but the charges in that year were unusually small for so large an income, a circumstance perhaps in some measure due to sales of timber got out of the forests in previous years.

17. For next year, the Budget-Estimate submitted stands as follows :—

	Receipts.	Charges.			Surplus.
		Establishment.	Working.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	11,76,325	1,97,853	5,84,809	7,82,662	3,93,663
Sindh	2,69,100	45,527	1,24,900	1,70,427	98,673
Total ...	14,45,425	2,43,380	7,09,709	9,53,089	4,92,336

showing a surplus of nearly Rs. 70,000 less than is now expected in the current year, and Rs. 50,000 less than was realized in 1864-65.

18. The Sindh portion of this estimate may be accepted as it stands, with exception of one item, as justified by the Regular Estimate of the current year. It should, however, be prominently noticed that, in these three years there is no growth of revenue, but rather the contrary, and explanation should be afforded how it is that the chief receipts being under Item II, so large an expenditure is required under A I Conservancy and Working. The Establishment charges are according to scale, but they are swelled unduly by an unexplained increase under "Sundries" of Rs. 4,500, which must be struck out.

19. Turning to the figures for Bombay, it will be convenient to consider the charges in the first instance. The Establishment, as provided for, is not, on the aggregate, in excess of the sanctioned scale; but re-distributions appear to have been made which require confirmation. Without going into details of the different Collectorates, the following figures show the changes that have been made :—

	Budget-Estimate, 1866-67.	Sanctioned Scale.
	Rs.	Rs.
Direction and Executive	47,880	50,400
Office	19,594	13,080
Conservancy and Depôt	67,627	71,592
Total ...	1,35,101	1,35,072

20. Under the first head, it is possible that the salaries of gazetted appointments have been modified. If so, the sanction of the Government of India is requisite. It may be noted that, although the Establishment for North Canara has been revised only recently, the scale approved for it, subject to the sanction of the Secretary of State, has not been adhered to in the estimate, but a sum less by Rs. 3,000 than that authorized has been taken for executive. In submitting its propositions for North Canara, the Bombay Government explained its inability to make definite proposals for the Forest Establishments generally, pending the demarcation of the forests,

and informed the Government of India that it had authorized the *Subordinate* Establishments being re-distributed as found best. All re-distributions of salaries of non-gazetted appointments should, however, be reported monthly, as laid down in the Proceedings of the Government of India, in the Financial Department, No. 1739, dated 12th August 1864.

21. Sums, aggregating Rs. 18,173, are entered under "Deputation and Special Allowances." It is observed that, under this head, no expenditure has taken place since 1864-65 or is proposed in Sindh, and that, in Bombay proper, the charges on this account amounted to Rs. 12,259 in 1864-65, and are estimated at Rs. 1,355 in 1865-66. Under these circumstances, a sum of Rs. 1,500 can only be admitted on this account for 1866-67, and explanation of the nature of these charges should be submitted.

22. The charges under "Conservancy and Working" are—

For 1866-67, (estimated) Rs. 5,84,809, and the gross receipts are Rs. 11,76,325, the excess being Rs. 5,91,516.
" 1865-66, (") " 6,15,325 " " " " 12,30,095 " " " 6,14,770.
" 1864-65, (actuals) " 1,99,853 " " " " 7,95,880 " " " 5,96,027.

No particulars are afforded of what is intended to be done during the year.

23. In Rutnagherry, the charges on account of Working and Conservancy are almost as large as the receipts, provision for Plantations and Communications having been made; the Establishment has, however, been taken on a lower scale. But still this Collectorate will exhibit a deficit, so also will Poona, while Sattara will just cover the whole of its expenses.

24. The other Collectorates are all expected to yield a surplus. In North Canara the receipts from timber are taken Rs. 50,000 less than the estimate of this year, but the expenses on account thereof are put at the same figure. Judging by this year only, they might be reduced by Rs. 20,000, and judging by the actuals of 1864-65, by about one lakh more. Explanation should be afforded of the heavy charges under A—I, in the estimates of 1865-66, and 1866-67 compared with the actuals of 1864-65, and pending the necessity being shewn for so large a provision, the timber expenses of 1866-67 are reduced by Rs. 70,000.

In Surat, the entry for timber expenses is very excessive, and may be reduced by Rs. 20,000.

25. The receipts may be accepted as they stand.

26. Summarizing the above, the estimates for 1866-67 will stand as follows:—

	Receipts.	Charges.			Surplus.
		Establishment.	Working.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	11,76,325	1,81,180	4,94,809	6,75,989	5,00,336
Sindh	2,69,100	41,027	1,24,900	1,65,927	1,03,173
Total ..	14,45,425	2,22,207	6,19,709	8,41,916	6,03,509

Order.—Ordered, that this Resolution be communicated to the Financial Department, with the papers received from Bombay now read, for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of Bombay in the Revenue Department, for information.

BENGAL FOREST BUDGET-ESTIMATE, 1866-67.

No. 107, dated 12th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

Endorsement of the Government of Bengal, No. 584, dated 12th February, explaining the cause of delay in submitting the Budget-Estimate.

Letter from ditto, No. 690, dated 19th February 1866, submitting the Budget-Estimate of the Forest Department for the year 1866-67.

RESOLUTION.—The sanctioned Budget-Estimate for 1864-65 was—

	Rs.
Receipts	40,000
Charges	1,800
Surplus ...	38,200

An additional grant of Rs. 40,000 was, during the year, applied for, but the Government of India, in the Financial Department, ordered a general sanction in adjustment of the accounts of the year.

2. The actuals for 1864-65, according to the Budget-Estimate for 1866-67, are as follows :—

	Rs.
Receipts	Nil
Charges	8,696

Of the latter item, a sum of Rs. 6,604 is for Establishments, sanctioned during the year. No Forest revenue has been credited, nor is it explained that there was none.

3. The sanctioned estimate for the current year, 1865-66 is—

	Rs
Receipts	40,000
Charges	98,000
Deficiency ...	58,000

The Regular Estimate is—

	Rs.
Receipts	629
Charges	28,810
Deficiency ...	28,181

Here, again, no explanation is afforded in support of the revised figures.

4. For the ensuing year, 1866-67, the following estimate is proposed for the Sikkim Division only, to which, it would seem, operations are still to be confined :—

	Rs.
Receipts	5,14,845
Charges	4,06,320
Surplus ...	1,08,525

5. The report of contemplated operations shows that a sum of Rs. 5,12,500 is calculated upon from the sale of 2½ lakhs of sleepers to the East Indian Railway Company. Of these sleepers, 1½ lakhs are to be got from the Temperate Forests, and 1 lakh (Sal) from the Terai and Teesta Forests. The other items of revenue do not call for remark.

6. The expenditure is made up as follows:—

	Rs.
Conservancy and Working	3,86,320
Establishments	20,000
Total ...	4,06,320

7. For the cutting of sleepers, a sum of Rs. 3,62,500 is taken; an average profit of a little more than 8 annas per sleeper being expected to be realized. For the purchase and keep of elephants, a sum of Rs. 11,720 is taken. These animals are scarce and difficult to obtain. The sum of Rs. 1,200 taken for Plantations is not excessive, the actuals during 1864-65 having amounted to Rs. 1,967.

For the improvement of the Forests, Rs. 4,400 are taken. This also is moderate. Until the Department is properly organized, operations of this kind must be conducted on a small scale.

Under Communications, &c., Rs. 6,000 are taken for erecting boundary pillars, cutting boundary paths, building Overseers' huts, and for about 2 miles of a fair-weather road, as well as for the repairs of other roads. This also is not excessive.

8. Under Establishments the items are—

	Rs.
Salaries	17,480
Allowances	1,400
Contingencies	1,120
Total ...	20,000

Salaries exhibit an excess of Rs. 1,052 over the sanctioned scale. his sum is disallowed.

9. Remarking generally on the whole of the prospects of the forests in Bengal, the Lieutenant Governor sees nothing in the estimate to which exception can be taken, and remarks "the larger items are, of necessity, somewhat vague, and * * * the experience of the year's working will doubtless afford the stand-point, now necessarily wanting, from which to judge of future Budgets of this Department."

The Governor General in Council concurs in this view, but, looking to the probable result of the present year, thinks it will be more prudent to be prepared for a smaller surplus, and is therefore pleased to modify the estimate as follows, increasing the item A I, Conservancy and Working, by nearly Rs. 50,000:—

		Rs.	Rs.
Receipts			5,14,845
Charges	Working ...	4,35,897	4,54,845
	Establishment...	18,948	
	Surplus ...		60,000

10. In Despatch No. 49 of 1865, the Secretary of State has evinced a desire for the extension of conservancy operations in Bengal, especially in Assam. It is possible, too, that recent events may enable operations to be commenced in the Bhootan Dooars. The Local Government will, doubtless, turn its attention to the possible development of Forest Conservancy during the coming year, and submit its propositions when matured.

11. The delay in the submission of this estimate is explained by the Conservator as being mainly due to serious illness, contracted whilst travelling in the Sikhim Terai.

ORDER.—Ordered, that this Resolution be communicated to the Financial Department with the papers received from Bengal, now read, for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of Bengal, in the Revenue Department, for information.

N. W. PROVINCES FOREST BUDGET-ESTIMATE, 1866-67.

No. 108, dated 12th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

Letter from the Government, North Western Provinces, in the Public Works Department, No. 312, dated the 21st December 1865, submitting the Budget-Estimate of the Forest Department for 1866-67.

Docket No. 317, dated 21st December 1865, from the Secretary to Government, North Western Provinces, in the Public Works Department, forwarding the Observations of the Government of the North Western Provinces on the above.

RESOLUTION.—The following are the figures for 1864-65 :—

	Sanctioned Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts ...	4,60,000	6,42,809	6,39,010
Charges	4,59,000	3,71,933	3,95,722
Surplus ...	1,000	2,70,876	2,43,288

From the actuals as now rendered, the receipts* and charges† on account of Canal plantations have been deducted, as they will not come under the Forest Department till 1st May 1866.

	Rs.
* Receipts	20,139
† Charges	14,176

2. Taking the Divisions separately, the actual figures are :—

Forest Divisions.	Receipts.	Charges.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
Kumaon	5,20,719	2,48,030	2,72,689	.....
Meerut	93,912	1,26,610	. ....	32,668
Rohilkund	16,301	16,366	.....	65
Goruckpoor	4,830	3,686	1,144	... ..
Jhansi	3,218	1,031	2,187	.....
Canals	20,139	14,176	5,963	.....
Total ..	6,59,149	4,09,899	2,81,983	32,733

3. For Meerut a deficit of Rs. 32,668 is exhibited, but it is explained that timber to the estimated value of Rs. 75,000 due to payments of Rs. 56,000 in 1864-65, was received into stock, the proceeds of the sale of which should swell the revenue in after years. The revised income of the current year is only Rs. 8,000 in excess of last year, and for next year it is taken Rs. 24,000 in excess of 1864-65, so that the anticipations will scarcely be realized.

4. The Budget-Estimate of 1865-66 as sanctioned, excluding Canal plantations, is—

	Rs.
Receipts	5,53,000
Charges	3,87,439
Surplus ...	1,65,561

The figures entered in the present Budget-Estimate vary from the above.

5. The undermentioned changes have since been made:—

1st.—An addition of Rs. 21,500 to the estimate of expenditure of the Kumaon Division.

2nd.—An increase to the estimate of receipts of ditto to the extent of Rs. 1,00,000.

3rd.—A transfer of Rs. 3,000 from the estimate of charges of the Meerut Division to the Public Works Department on account of Canal plantations.

4th.—A transfer of Rs. 4,500 from the estimate of charges of the Rohilkund Division on account of the transfer of the Terai tracts to the Revenue Department.

5th.—A transfer of Rs. 19,000 from the estimate of receipts of ditto on account of ditto.

The last two items have been approved in this Department, though still under consideration in the Financial Department. Applying these modifications the estimate for the current year becomes—

	Rs.
Receipts	6,34,000
Charges	4,01,439
Surplus ...	2,32,561

and the figures for the several Divisions are—

Forest Divisions.	Receipts.	Charges.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
Kumaon	4,54,800	2,63,205	1,91,595	...
Meerut	1,40,000	1,17,779	22,221	...
Rohilkund	32,000	6,718	25,282	..
Goruckpoor	3,500	6,836	...	3,336
Jhansi	3,600	6,901	...	3,301
Canals	20,950	20,124	826	...
Total ...	6,54,850	4,21,563	2,39,924	6,637

6. The regular estimate for the current year, excluding the Canal plantations, is :—

	Rs.
Receipts	6,33,448
Charges	4,13,772
Surplus ...	2,19,676

and the figures for the several Divisions are—

Forest Divisions.	Receipts.	Charges.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
Kumaon	4,63,600	2,63,485	2,00,115	. ..
Meerut	1,26,515	1,16,239	10,276	.. ...
Rohilkund	36,400	25,394	11,006	.... .
Goruckpoor	3,500	5,866	.....	2,366
Jhansi	3,433	2,788	645	. ....
Canals	8,000	16,674	.....	8,674
Total ...	6,41,448	4,30,446	2,22,042	11,040

7. For Meerut the Establishment figures are taken the same as in the Budget-Estimate; the regular estimate as submitted being incomplete in this respect.

8. For next year, 1866-67, the following estimate is proposed by the Local Government, including Canal plantations :—

		Rs.	Rs.
Receipts			6,38,775
Charges ...	Conservancy and Working	3,40,834	
	Establishments ...	1,08,765	
			4,49,599
Surplus ...			1,89,176

the figures for the several Divisions being :—

Forest Divisions.	Receipts.	Charges.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
Kumaon	3,94,700	2,44,612	1,50,088	.....
Meerut	1,46,200	1,28,140	18,060	...
Rohilkund	21,700	11,520	10,180	.. .
Goruckpoor	24,000	12,136	11,864	..
Jhansi	4,700	6,449	.....	1,749
Canals	47,475	46,742	733	. .. .
Total ...	6,38,775	4,49,599	1,90,925	1,749

9. The Commissioner's estimate of receipts for Kumaon was 1 lakh, but this has been increased to 3 lakhs by the Local Government, as of 7 lakhs of recent sales in the present year, only 4 lakhs are expected to be realized till next year. It appears to the Governor General in Council that it would not be too sanguine an estimate to look for 1 lakh of revenue from the operations of the next year, and to count on the realization in that year of at least 2½ lakhs out of the 3 lakhs expected to be outstanding at its commencement. This would increase the estimate of receipts of the Kumaon Division by Rs. 50,000.

10. Under Expenditure in the same Division A—V., a sum of Rs. 12,000 is taken for a revenue, under Receipts VI, of Rs. 75,000. In 1864-65 the actuals were—

	Rs.
Expenditure A.—V	3,216
Receipts VI	49,000

The charges for 1866-67 on this head seem excessive, and may be reduced to Rs. 7,000.

11. In Meerut provision is made for getting out about 20,000 sleepers, the profit on which is expected to be about Re. 1-13 each. The Chief Engineer, East Indian Railway, has intimated that about 100,000 sleepers a year could be taken from this Division, but this demand cannot be met with safety to the Forests, till valuation surveys and roads have been made.

A heavy indent for fuel, 7,00,000 maunds, for burning bricks for the Canal Department, has also to be met. But the charge to meet the cost of extra rangers and patrols to watch the operations of Contractors in cutting the fuel seems very small. It does not appear that the Forest Department expects to derive any revenue from the supply of this fuel.

12. The charges under Working in this and the Kumaon Divisions, include large sums, Rs. 30,000 and Rs. 21,000 respectively, for roads. Under the orders of the Government of India of last year, care should be taken that no expenditure is permitted from the Forest grant on communications, except such as are really required for forest operations.

13. The estimate for salaries is in excess of the scales last sanctioned as below, after allowing for the allocation of the charges on account of the Forest Surveyor and his establishment against the Kumaon, Rohilkund, and Goruckpoor Divisions.

Forest Divisions.	Sanctioned scales.	Budget-Estimate.	Difference.
	Rs.	Rs.	Rs
Kumaon	34,644	34,674	30
Meerut	32,940	33,240	300
Rohilkund	2,088	2,355	267
Goruckpoor	5,760	5,775	15
Jhansi	900	2,004	1,104
Canals	.....	4,624	4,624
Total ..	76,332	82,672	6,340

14. The Establishment for Canal plantations may be admitted provisionally, pending the submission of a Tabular Statement and such other explanation as may be necessary. It is probable that all that is requisite is a transfer of a certain portion of the charge of an existing Public Works Establishment. The remaining items of excess, aggregating Rs. 1,716, are struck out.

15. In the Meerut Division travelling allowances have been estimated for the entire year. The sum entered may stand, but it seems improbable that the allowances can be properly drawn throughout the year, more especially as special provision is made for housing the Executive Officers in Gurhwal and the Joansar Pergunnah, so as to do away with the necessity of their keeping up a standing camp.

16. Summarizing the above, the estimate for 1866-67 as now sanctioned is—

		Rs.	Rs.
Receipts			6,88,775
Charges	Conservancy and Working	3,35,834	
	Establishments	1,07,049	
			4,42,883
Surplus ...			2,45,892

ORDER.—Ordered, that this Resolution be communicated to the Financial Department, with the documents now read, for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of the North Western Provinces, in the P. W. Department, for information.

PUNJAB FOREST BUDGET-ESTIMATE, 1866-67.

No. 110, dated 14th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter No. 4216, dated 22nd January 1866, from the Punjab Government, submitting the Budget-Estimate of the Forest Department for 1866-67, with various statements.

Letter No. 5836, dated 3rd February 1866, from the Accountant General, Punjab.

RESOLUTION.—The figures for 1864-65 are :—

	Budget-Estimate.	Actuals.
	Rs.	Rs.
Receipts	3,27,000	3,08,420
Charges	3,02,000	2,80,085
Surplus ...	25,000	28,335

2. The Estimates for 1865-66 are :—

	Originally sanctioned.	Revised by subsequent additions.	Regular Estimate.
	Rs.	Rs.	Rs.
Receipts ...	3,55,500	3,82,450	2,81,000
Charges ...	2,88,900	3,03,900	2,64,287
Surplus ...	66,600	78,550	16,713

3. The additions that have been subsequently sanctioned are :—

1st.—Rs. 10,950 to the Estimate of Revenue on account of the Western Jumna Canal plantations, the expenditure thereon being met from savings under other heads in the Estimate.

2nd.—Rs. 16,000 to the Estimate of the Ravee Division under Receipts ; and

3rd.—Rs. 15,000 to the Estimate of Charges on the same account.

4. The figures of the Regular Estimate indicate a serious falling off in the estimated receipts and surplus, and they contrast unfavourably with the actuals of 1864-65. The Forest Department of the Punjab is, however, very young, and each year affords additional data for more correct estimating, of which, it may be hoped, the sequel will prove that advantage has been taken.

5. For the year 1866-67, the Estimates proposed are :—

	Rs.
Receipts	2,71,570
Charges	2,88,497
Deficiency	16,927

The following Table contrasts the figures for the several Divisions with the previous years :—

Divisions.	Actuals, 1864-65.				Regular Estimate, 1865-66.				Budget-Estimate, 1866-67.			
	Receipts.	Charges.	Surplus.	Deficiency.	Receipts.	Charges.	Surplus.	Deficiency.	Receipts.	Charges.	Surplus.	Deficiency.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	.....	12,265	.....	12,265	.....	16,450	.....	16,450	.....	16,550	.....	16,550
Canal and Reserve ...	12,690	33,300	.....	20,610	13,600	22,000	.....	8,400	15,900	28,500	.....	12,600
Jhelum ...	49,000	20,190	28,810	.....	26,400	13,800	12,600	.....	30,670	29,650	1,020	.....
Chenab ...	1,86,450	83,885	1,02,565	.....	1,46,000	99,033	46,967	.....	1,01,000	93,893	7,107	.....
Ravee ...	59,550	1,13,030	.....	53,480	78,000	59,684	18,316	.....	59,000	48,784	10,216	.....
Beeas ...	680	6,780	.....	6,100	10,500	21,170	.....	10,670	28,500	27,120	1,380	.....
Sutlej ...	50	10,635	.....	10,585	6,500	32,150	.....	25,650	36,500	44,000	.....	7,500
Total ...	3,08,420	2,80,085	1,31,375	1,03,040	2,81,000	2,64,287	77,883	61,170	2,71,570	2,88,497	19,723	36,650
Annual net surplus	.....	.....	28,335	.....	.....	.....	16,713	.....	.....	.....	.....	.....
" " deficiency	.....	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	16,927

6. The Estimate of Charges is divided as follows :—

	Rs.
Conservancy and Working	1,86,260
Establishment	1,02,237
Total	2,88,497

7. The following statement will show the work it is intended shall be done during 1866-67, and the amount of revenue estimated to be realized from sales of timber alone :—

Forest Divisions	Estimated working expenses under A—I.	No. of trees to be felled.	Yield in logs.	No. of logs to be launched.	Estimated cubical contents to be received into Depots.	Estimated cubical contents of timber to be sold from Depots.	Estimated receipts from timber sales.	Remarks.
	Rs.						Rs.	
Jhelum ...	8,000	...	Details are not given.			.....	25,700	
Chenab ...	45,000	3,000	15,000	18,000	4,00,000	5,00,000	1,00,000	
Ravee ...	30,000	1,000	4,000	5,500	1,00,000	1,50,000	55,000	
Beeas ...	14,000	1,000	6,000	6,000	60,000	60,000	18,000	
Sutlej ...	20,000	1,500	9,000	11,000	1,50,000	1,20,000	*30,000	*In the Budget-Estimate Rs. 36,000 are entered.
Total ...	1,17,000	6,500	34,000	40,500	7,10,000	8,30,000	2,28,700	

It is explained that in the Sutlej Division the price of labour is much higher than in other Divisions. It may, however, be noticed that the working expenses of the Ravee Division contrast very unfavouraby with the work to be done, and might, it would seem, be fairly reduced

8. Turning to the Table in para. 5, it will be seen that the falling off in the results of the working of the Chenab Division are very marked, thus :—

	Rs.
In 1864-65, the actual surplus was	1,02,565
„ 1865-66, the estimated surplus is	46,967
„ 1866-67, „ „ „ „	7,107

In the Jhelum Division, the expected result is as unfavourable, though the figures are smaller, and this Division is certainly not so promising at present as the Government of India concluded from the information before it, when entertaining a short time since the proposals for its formation.

The Ravee Division also shows an expected falling off compared with the current year, and the Regular Estimate shows a net result worse by Rs. 12,000 than appeared probable in August 1865. The timber expenses of this Division should admit of reduction to the extent of Rs. 7,000, judging by the actuals of 1864-65.

It is explained by the Conservator that, in the Chenab and Ravee Divisions, the felling must, for the future, be kept within very moderate limits. The same number of trees are, however, to be felled in 1866-67, as in 1865-66.

The Beeas Division shows an expected improvement, but this is mainly due to the intended transfer of the District Forests of Kangra and Hooshiarpoor, the figures for which are included in the Budget-Estimate of 1866-67.

The plantations of the canals remain under the care of the Public Works Officers. The results of the Canal Division are consequently worse than they appear, as there is no charge for Establishments in the Forest Department.

9. The Governor General in Council believes that conservancy has received a great impetus in the Punjab, and that the beneficial results of present operations will be felt hereafter; were it otherwise, the fact that the net revenue of next year is estimated Rs. 45,000 less than was realized last year, while operations are to be conducted over a far larger area and on the same scale in point of outlay, would call for serious consideration. As it is, the expenditure in future years should be so arranged as to be at least covered by the expected income.

10. The amounts estimated under "Salaries" in some of the Divisions are incorrect, thus :—

	As per Estimate.	Sanctioned scale.	Increase.	Decrease.	Excess difference.
	Rs.	Rs.	Rs.	Rs.	Rs.
Jhelum ...	13,000	14,217	...	1,217	...
Chenab ...	23,033	22,961	69	...	...
Ravee	9,434	9,412	22	...	...
Beeas	11,120	7,920	3,200	...	...
Total ...	...	...	3,291	1,217	2,074

11. Admitting, provisionally, the sum of Rs. 3,200 for the District Establishment of the Kangra and Hooshiarpoor Forests to be transferred to the Forest Department, the total charge for Establishments is Rs. 1,126 less than the amount been sanctioned.

12. Allowing for the reduction in the working expenses of the Ravee Division, the estimate for 1866-67 may be passed as follows :—

		Rs.	Rs.
Receipts			2,71,570
Charges	Conservancy and Working ...	1,79,260	
	Establishments	1,02,237	2,81,497
Deficit			9,927

ORDER.—Ordered, that this Resolution, with the papers now read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of the Punjab in the Public Works Department for information.

STRAITS SETTLEMENTS FOREST BUDGET-ESTIMATE, 1866-67.

No. 111, dated 14th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read:—

Letter No. 61, dated 14th December 1865, from the Governor of the Straits Settlements, submitting the Budget-Estimate of the Forest Department for 1866-67.

RESOLUTION.—Forest conservancy has not yet been introduced into the Straits Settlements, and the only operations that come under the Forest Department are, the collection of revenue by sales of grass, fruits, and miscellaneous forest produce. The estimate is consequently almost nominal.

2. For 1864-65 the actual receipts were Rs. 2,902; the charges were *nil.*

For 1865-66 the Estimates are:—

	Budget.	Regular.
	Rs.	Rs.
Receipts	3,000	3,052
Charges	1,000	1,000
Surplus ...	2,000	2,052

3. For 1866-67 the Budget-Estimate is—

	Rs.
Receipts	3,184
Charges	720
Surplus ...	2,464

which may be accepted. No Establishment has been sanctioned.

ORDER.—Ordered, that this Resolution, with the papers now read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Governor of the Straits Settlements for information.

BRITISH BURMAH FOREST BUDGET-ESTIMATE, 1866-67.

No. 112, dated 14th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter No. $\frac{24}{10}$ F—A, dated 26th February 1866, from the Chief Commissioner, British Burmah, forwarding a copy of the Forest Budget-Estimate for 1866-67, together with a copy of a Memorandum explanatory of the same, and intimating that the Original Estimate had been despatched to this Department by the Local Accountant General on the 12th December 1865.

Public Works Department Office Memoranda to Financial Department, Nos. 78 F and 103 F, dated the 26th February and the 9th March 1866, enquiring whether the Original Estimate had been received in that Department, and if so, requesting its transmission to this Department for review.

RESOLUTION.—The Budget-Estimate for the Province of British Burmah was despatched by the Local Accountant General to this Department on the 12th December 1865, but it has not come to hand. A copy was, however, received from the Chief Commissioner on the 8th March.

2. The Actuals for 1864-65 are:—

	Rs.
Receipts	9,36,233
Charges	2,63,239
Surplus	6,72,994

3. For 1865-66, the Estimates are:—

	Budget. Rs.	Regular. Rs.
Receipts	6,00,000	7,91,550
Charges	2,69,000	3,12,164
Surplus	3,31,000	4,79,386

The Receipts, according to the Regular Estimate, are Rs. 1,91,000 in excess of the Budget-Estimate, while the Charges are only Rs. 43,000 in excess, of which all but Rs. 600 are under Working. The net improvement over the Budget-Estimate of the year is nearly $1\frac{1}{2}$ lakhs.

4. An application has been received within the last few days for permission to work up to the Regular Estimate; this will be separately disposed of.

5. For the ensuing year the Estimate proposed is:—

			Rs.
Receipts		Rs.	8,21,700
Charges	A. Working, &c. ...	2,64,100	
	B. Establishment ...	1,00,694	364,794
Surplus			456,906

6. The explanatory memorandum regarding this estimate is meagre, and deals only with the aggregate figures under each item. In future, the programme of operations, exhibiting how the estimate is arrived at, should take up each Division separately.

7. The estimate of Receipts is accepted.

8. The working expenses are upwards of Rs. 50,000 in excess of the Regular Estimate of the current year—made up chiefly under timber expenses, and purchase and feed of elephants. Regarding the latter, the past unhealthy season has, it is said, killed several elephants. As the necessity of purchasing in consequence of this, is one of the causes of the increase in charge of the Regular Estimate, it does not seem that so large a margin should be taken under items A II and III in the next year, and they are reduced by Rs. 9,000 and Rs. 3,000 respectively, still leaving them higher than in the Regular Estimate.

9. The timber expenses, A I, show an increase of Rs. 31,500 over the Regular Estimate, with an increase of revenue of Rs. 40,000. But comparing the actual charges under this item of 1864-65, with either the actual receipts of that year, or the probable realizations of the next year, and the latter is probably the more correct comparison, the figure at which it is proposed to take the timber expenses in 1866-67 is very excessive, and should admit of reduction to the extent of at least Rs. 30,000, or otherwise the receipts should be increased. On the whole, it seems safer, in the absence of information as to the probable state of the local markets, to deal with the charges and to curtail them.

10. The Establishment is taken on the scale last sanctioned. The revised scale is still before Government, in the Financial Department, and in anticipation of the issue of orders an additional sum of Rs. 15,000 may be provisionally passed.

11. Modifying the figures in accordance with the foregoing conclusions, the Budget-Estimate for 1866-67 may be passed as follows :—

			Rs.
Receipts...	..	.. Rs.	8,21,700
Charges	A. Working, &c.	2,22,100	
	B. Establishment	1,15,694	3,37,794
		Surplus ...	4,83,906

ORDER.—Ordered, that this Resolution be communicated to the Financial Department, with the papers now read, for information.

Ordered also, that a copy of this Resolution be forwarded to the Chief Commissioner of British Burmah, for information.

CENTRAL PROVINCES FOREST BUDGET-ESTIMATE, 1866-67.

No. 113, dated 14th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

Letter from the Chief Commissioner, Central Provinces, No. 373—4221, dated 20th November 1865, submitting the Budget-Estimate of the Forest Department for 1866-67, with accompanying papers.

RESOLUTION.—The figures for 1864-65, including Nimar, are :—

	Sanctioned Estimate.	Actuals.
	Rs.	Rs.
Receipts	2,04,000	89,307
Charges	2,07,200	97,556
Deficit ...	3,200	8,249

The differences between the estimated and actual receipts and expenditure are very large.

2. The Estimates for 1865-66 are :—

	Budget.		Regular.
	Rs.		Rs.
Receipts	1,11,000		1,92,950
Charges	1,40,000		1,39,360
Deficit ...	29,000	Surplus ...	53,590

The increase of Rs. 82,000 in the estimated revenue for the current year, appears under the first three heads of Receipts, the chief item amounting to Rs. 50,000 on account of proceeds of timber sold to the East Indian Railway in 1864-65, but not realized until 1865-66.

The Regular Estimate of charges is the same as the Budget-Estimate. A re-distribution, however, of the estimates of the several Divisions has been made.

3. Taking the mean of the Actuals of 1864-65 and of the Regular Estimate of 1865-66—

	Rs.
the Receipts are	1,41,000
and the Charges are	1,18,000
showing an average annual surplus of	23,000

Seeing how the operations of one year are mixed up with those of another, in forest matters, the mean will probably be a fairer standard of comparison for next year than either of the two years separately.

4. For next year, 1866-67, the Estimate proposed is :—

	Rs.
Receipts	1,99,327
Charges	1,89,634
Surplus ...	9,693

5. The receipts, largely as they exceed the average of the two previous years, are but slightly in excess of those of the last year. They will be derived chiefly from operations of previous years, and for this reason the estimate may be considered the more reliable. For example, in Division E, a sum of Rs. 55,000 is expected to be realized from sales of timber, the produce of former years, and for which, it may be remarked, as showing the uncertainty attending comparisons between the working of different years, no corresponding charges are traceable in either 1864-65 or 1865-66. The charges on account of Working in this Division under A I, are for material, the proceeds of which will be brought to credit next year, in all probability.

6. The expenditure may probably reach its highest point during the coming year. The Establishment has been raised to a point of thorough efficiency, and a large expenditure is called for on unproductive, but necessary, operations, such as demarcation and sub-division of reserves, cutting pathways, &c., which have to be done once for all.

7. The programme of operations is very full and clear, and it is only to be regretted that data for the Conservator's Estimate should have been in some cases wanting, owing to delay on the part of District Officers.

8. In the A Division, the estimate for next year exhibits a falling off compared with the Budget-Estimate of the present year. The Regular Estimate is swelled by a wind-fall from the previous year, already referred to in para. 2, but omitting consideration of that, the estimate of receipts for 1866-67 is a considerable improvement on the probable Actuals of 1865-66. The unfavourable state of the markets has been against the results of this Division this year, but a large quantity of timber has been got out of the forests. The charges for next year are on a smaller scale than for this year.

9. In B Division there is a deficit of upwards of Rs. 7,000 in the Regular Estimate, and an expected deficit of like amount next year. Operations on a larger scale are to be carried on, but they are experimental only, and it is evident from what is said by the Conservator, that this Forest Division, which is conterminous with the extensive Chutteesgurh Civil Division, having an area of upwards of 48,000 square miles, will not be worked remuneratively for many years, but the expenditure on it is entirely in conservancy, the benefits of which will be hereafter reaped. The total absence of receipts under Items IV, V and VI should, however, be explained.

10. Division C shews a great improvement in the Regular over the Budget-Estimate of the year, chiefly from seigniorage, a source of revenue which carries with it no corresponding outgoings. The estimate of next year exhibits an improvement over the Budget-Estimate of the current year, though not up to the Regular Estimate. The charges will be heavier next year, as the timber operations by Government agency will be larger.

11. The boundaries of Divisions D and E have been altered, so that no inter-annual comparisons can be made. The improved receipts from

timber sales of Division E have been already referred to. Under Item IV the Deputy Commissioner's Estimate for next year is very high, and though accepted, its fulfilment may be doubted. Under A I, expenditure, a large sum is taken for the preparation of Sleepers. Half of this sum will be for preparing sleepers in leased forests, the mere expenses of which, with a margin to cover proportion of Establishment charges, will be recovered. The Forests are worked under the special condition that the profits go to the owners. The charges under A of this Division are taken at a very high figure, nearly three times what they seem likely to be in the current year. Plantations, purchase of cattle, which are scarce and difficult to hire, and boundary roads, &c., are all taken at an enhanced figure. The Governor General in Council will not, however, disturb the Estimate as proposed.

12. In Division F are included the charges on account of the Conservator. To the estimated receipts of next year should be added, under Item IV, Rs. 9,150; Item VII, Rs. 100; Item VIII, Rs. 50, and Item IX, Rs. 500, or in all Rs. 9,800, in accordance with the postscript of the Conservator's outline of operations.

13. Adding in the sum mentioned in the last paragraph, the Budget-Estimate of 1866-67 is accepted as follows:—

			Rs.
Receipts		Rs.	2,09,127
Charges ...	A. Working, &c.	99,700	
	B. Establishment	89,934	1,89,634
	Surplus		19,493

The aggregate sum taken for salaries of Establishments, it may be observed, is Rs. 74,544. The present sanctioned scale amounts to Rs. 72,612, and that now under consideration to Rs. 74,784. The extra provision passed is dependent on the orders that may issue on the latter.

Order.—Ordered, that this Resolution be communicated to the Financial Department, with the papers now read, for information.

Ordered also, that a copy of this Resolution be forwarded to the Chief Commissioner of the Central Provinces, for information.

OUDH FOREST BUDGET-ESTIMATE, 1866-67.

No 114, dated 14th March, 1866.

RESOLUTION,—By the Government of India, P. W Dept.

Read—

Letter from the Accountant General, North Western Provinces, No. 3756, dated 2nd December 1865, submitting the Budget-Estimate of the Forest Department, Oudh, for the year 1866-67, with statements.

Public Works Department letter No. 587 F, dated 11th December 1865, to Chief Commissioner, Oudh, referring to the same.

Letter No. 1693, dated 19th December 1865, from ditto, in reply thereto.

Read again—

Public Works Department Resolution Nos. 63-4 F, dated 17th February 1866, on a proposed extra grant in 1865-66.

Financial Department Resolution, No. 1050, dated the 28th February 1866, sanctioning the above.

RESOLUTION.—The figures for 1864-65, are:—

		Sanctioned Estimate.		Actuals.
		Rs.		Rs.
Receipts	... ...	86,000		54,634
Charges	... ...	77,000		79,951
	Surplus ...	9,000	Deficit	25,317

2. The Budget-Estimate of 1865-66, is:—

		Rs.
Receipts		78,000
Charges		76,100
	Surplus ...	1,900

The Regular Estimate according to the document now under consideration is:—

		Rs.
Receipts		1,23,935
Charges		80,301
	Surplus ...	43,634

But from information subsequently submitted by the Chief Commissioner, and adopted in the Resolution just read again, the figures of the Regular Estimate are probably more correctly represented by the following, after including an extra grant for working expenses of Rs. 10,000, which has been sanctioned, and an extra charge for Establishment of Rs. 4,200 due to the Assistant Conservator appointed

during the year, and the Conservator's half-pay while on sick leave, *viz* :—

			Rs.
Receipts	... ...	Rs.	1,05,000
Charges	Working	69,000	
	Establishment ...	21,300	90,300
	Surplus ...		14,700

and these figures are adopted in this Department as the Regular Estimate of the year.

The increase in the Receipts over the Budget-Estimate is owing to larger receipts from sales of timber.

3. The estimate proposed for 1866-67, is :—

	Rs.
Receipts	1,04,600
Charges	95,636
Surplus ...	8,964

4. The estimated receipts from timber sales are taken at Rs. 75,000, a mean between the actuals of 1864-65, and the sum entered by the Conservator as the probable figures of 1865-66. That officer explains that "the amount of sales will depend on a variety of circumstances which cannot be foreseen." But there is nothing peculiar in the circumstances of the Oudh markets which should render it less practicable there than elsewhere to consider beforehand the probable demands and selling price of timber.

5. Hitherto, it would appear that part only of the grazing dues in Baraitch have been credited to "Forests." They should, in future, be credited in full.

6. Under Item IX, an expected revenue of Rs. 3,000 from the bridge-of-boats over the Sardah is entered, and under expenditure A X, the charges for this bridge are provided for. It is presumed from the Conservator's remark on the former that forest produce crossing the bridge is not taxed, and that the revenue is derived by tolls from the general public.

7. The Governor General in Council accepts the estimate of receipts as submitted. It is practically the same as in the Regular Estimate for the current year adopted in this Department.

8. Under expenditure, the charges proposed are —

	Rs.
A. Conservancy and Working	74,300
B. Establishment	21,336

9. The first head shows an advance over even the revised estimate of the current year, exceptionally swelled as it is by the special grant recently made under A. VII.

Timber expenses, Item A I, are taken Rs. 19,000 higher than in this year. This amount is excessive, and is reduced by Rs. 10,000.

Again under A VII. Forest working, *viz.*, cutting of creepers, &c., a like sum is taken as originally in this year, *viz* Rs. 8,000, but with the special grant just made for this purpose, by which the work

of next year must, to some extent, have been anticipated, this item should admit of reduction, and Rs. 3,000 are passed.

10. Under B. Establishments is included the pay of an Accountant on Rs. 60 per mensem. The authority for this should be reported. Meantime, the charge is admitted provisionally In other respects this portion of the estimate calls for no remarks.

11. Modified as above, the Budget-Estimate for 1866-67 is passed as follows :—

				Rs.
Receipts	... ...	...	Rs ...	1,04,600
Charges	Working	...	59,300	
	Establishment	...	21,336	80,636
		Surplus .	...	23,964

ORDER.—Ordered, that this Resolution be communicated to the Financial Department, with the papers now read, for information

Ordered also, that a copy of this Resolution be forwarded to the Chief Commissioner of Oudh, for information.

HYDERABAD FOREST BUDGET-ESTIMATE, 1866-67.

No 115, dated 14th March 1866.

RESOLUTION,– By the Government of India, P. W. Dept

Read :—

Letter from the Resident of Hyderabad, No. $\frac{67}{1775}$, dated 27th December 1865, submitting the Forest Budget-Estimate for 1866-67

RESOLUTION.—The figures for 1864-65 are :—

	Estimate Rs.	Actuals Rs.
Receipts	5,500	2,368
Charges	600	478
Surplus	4,900	1,890

2. The Estimates for 1865-66 are :—

	Budget. Rs.	Regular Rs.
Receipts	10,500	2,712
Charges	12,500	10,187
Deficit .. .	2,000	7,475

No explanation is afforded of the cause of the variation in the Regular Estimate. The Governor General in Council will look for a report of operations in both years, 1864-65 and 1865-66, at an early date.

3. The Estimate proposed for 1866-67 by the Resident is :—

		Rs.	Rs.
Receipts			32,500
Charges...	Working, &c., ...	3,500	
	Establishment	11,712	
			15,212
Surplus			17,288

But no report of the contemplated operations has been submitted, and judging by the past, it seems exceedingly improbable that so large a revenue will be realized. The Assistant Conservator appears to have estimated the expenditure at Rs. 32,500, but this sum was reduced by the Resident to Rs. 15,212. The Establishment charges are correctly entered.

4. The Governor General in Council considers that there is no data on which to base any reliable estimate, and trusts that future estimates will be submitted in a more complete and satisfactory form.

5. For the year 1866-67, the following figures may be taken :—

		Rs.	Rs.
Receipts			15,212
Charges...	Working, &c., ...	3,500	
	Establishment ...	11,712	
			15,212

ORDER.—Ordered, that this Resolution, with the original papers now read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Resident at Hyderabad for information.

COORG FOREST BUDGET-ESTIMATE, 1866-67.

No. 116, dated 14th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read:—

Letter from the Commissioner of Coorg, No. 9, dated 6th January, submitting the Budget-Estimate of the Forest Department for 1866-67, with three Statements.

RESOLUTION.—The figures for 1864-65 are:—

	Budget-Estimate.	Actuals.
	Rs.	Rs.
Receipts	79,000	1,02,218
Charges	3,670	8,889
Surplus ..	75,330	93,329

2. The estimates for 1865-66 are:—

	Budget.	Regular.
	Rs.	Rs.
Receipts	79,000	66,039
Charges	13,000	13,313
Surplus ..	66,000	52,726

No explanation is afforded of the falling off in the Receipts of the Regular Estimate.

3. The estimate proposed for next year, 1866-67 is:—

		Rs.	Rs.
Receipts			73,500
Charges	Working ...	10,100	
	Establishment ...	9,313	
			19,413
Surplus ...			54,087

This may be accepted without alteration.

4. The difference between the actuals of 1864-65, and the estimate for 1866-67, under Item I, Receipts, is attributed to the fact that collections of former years were sold in 1864-65, and that the forests in Coorg cannot afford such a supply as that year's figures alone would indicate. The entry under Item No. IV, Rs. 19,500, should apparently be under Item VI. It is presumed that whatever revenue is derived from minor forest produce, though collected by the revenue authorities, is credited under "Forests."

5. The charges for working, &c., are estimated at Rs. 6,000 in excess of the estimate for 1865-66. Under A, Item I, there is an increase of Rs. 3,400, the necessity of which should have been explained. All the other entries are new and may be allowed.

6. The Establishment charges are according to the sanctioned scale.

7. The Governor General in Council notices that this small estimate has not been submitted in a complete form. Several of the statements that should have accompanied it are still due.

ORDER.—Ordered, that this Resolution, with the papers now read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded tot he Commissioner of Coorg for information.

MYSORE FOREST BUDGET-ESTIMATE, 1866-67.

No. 117, dated 16th March, 1866.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Commissioner of Mysore, No. 1878, dated 23rd December 1865, submitting the Budget-Estimate of the Forest Department for 1866-67, with accompaniments.

Letter from the Commissioner of Mysore, No. 2038, dated 15th January 1866, correcting an error in the same

RESOLUTION.—The figures for 1864-65 are :—

	Budget-Estimate	Actuals.
	Rs.	Rs.
Receipts	2,93.000	3,16,331
Charges	84,000	67,040
Surplus ...	2,09,000	2,49,291

2. The Estimates for the year 1865-66 are :—

	Budget.	Budget as revised by extra grants.	Regular.
	Rs.	Rs.	Rs.
Receipts ...	3,28,785	3,62,385	2,69,527
Charges ...	1,06,378	1,12,378	98,689
Surplus ...	2,22,407	2,50,007	1,70,838

No explanation is afforded of the decreases in both Receipts and Charges. The chief decrease is, however, in the former, and occurs wholely in the Ashtagram Division. The net revenue is likely to be half a lakh less than was originally expected.

3. The Estimate proposed for the year 1866-67 is :—

	Rs.
Receipts	3,93,348
Charges	1,49,336
Surplus	2,44,012

4. In the Nundidroog Division the receipts shew a falling off under Item I, but this is only apparent, and is caused by the Regular Estimate of this year being exaggerated by a large asset of the year 1864-65. Still the receipts, as taken, do not seem to be in accordance with the Conservator's sanguine expectations of the amount of the timber and Sandal he proposes to collect.

The expected increase under Item II seems, on the other hand, very large.

Under Charges of this Division, a large amount is taken under A I compared with previous years; and the Conservator's explanation that the figures of past years are no guide, as the Accounts only came into the Forest Department since October 1864, does not reconcile the large demand for 1866-67, compared with the small sum entered in the Regular Estimate of 1865-66.

For plantations, a sum of Rs. 3,000 is taken.

5. In the Nuggur Division, the entry under Receipts, Item II, does no seem to be in accordance with the Conservator's remark as to the expected large increase of revenue from this source, unless it is in comparison with the actuals of 1864-65, that such increase is expected. Under Items V, Grazing, and IX, Miscellaneous, very large and unexplained increases compared with 1865-66 are taken. The first is, however, justified by the actuals of 1864-65, but not the second.

6. In the Ashtagram Division are included the Hoonsoor Forests. There is an unexplained and surprising falling off in the Regular compared with the Budget-Estimate; the receipts in the former aggregating only Rs. 23,000 against Rs. 1,47,000 in the latter, and Rs. 1,30,000 actuals in 1864-65. For 1866-67, the Budget-Estimate of receipts is practically the same as it was for this year. The expenditure proposed on account of working in 1866-67 is very much in excess of either the current year or the past.

7. Explanation should be afforded on the several points remarked upon in the three foregoing paragraphs, pending which the Governor General in Council accepts the estimate as submitted, with the exception noted in the following paragraph.

8. Under Establishments, salaries are estimated according to the scale last sanctioned, with the exception of the Conservator, for whom an increase of Rs. 200 is provided for, but a special reference accompanied by a tabular statement should be submitted, entering fully into the grounds on which an increase of salary is based. Meantime this extra amount, Rs. 2,400, must be struck out. For contingencies a sum of Rs. 8,400 is taken, which is largely in excess of previous years. Explanation should be afforded as to the necessity for the large increase, specially under item 5, "Advertisements."

9. The Budget-Estimate for 1866-67, as passed, is—

			Rs.	Rs.
Receipts		... ...		... 3,93,348
Charges	Working, &c.,	...	78,050	
	Establishment	...	68,886	1,46,936
	Surplus	... ...		... 2,46,412

ORDER.—Ordered, that this Resolution be communicated to the Financial Department, with the documents now read, for information.

Ordered also, that copy of this Resolution be forwarded to the Commissioner of Mysore, for information.